

# RM

Resource Management

4th Quarter '99 PB 48-99-4

ACP graduating class of 1999

## ***“Professional Development”***

### **INSIDE**

This issue of  
Resource Management

Pilot class  
tests Army  
Comptroller  
Course 9

DFAS-IN  
centralizes  
functions 18

FY 2000  
Finance  
School  
Schedule 28

Publication approved for public release; distribution unlimited

***A message***  
**from the Assistant Secretary**  
**of the Army (FM&C)**  
**Helen T. McCoy**

As the Army and the Defense Department continue many initiatives to meet the challenges of the new millennium, it becomes increasingly more important to ensure the professional development of those who will be leaders in the 21<sup>st</sup> century.

The Conference Board recently conducted a survey of over 650 chief executive officers of major corporations and summarized what they saw as major challenges for the next century. I know the Army is not a business, but I do believe that we in public service will encounter some of the same challenges envisioned by these business leaders. Two of them in particular caught my attention: engaging employees, and competing for talent and developing and retaining leaders.

“Engaging employees” is nothing more than involving employees. The challenge is to create the organizational structure and climate that allow ideas, concepts and technical skills to flow and to grow. As leaders and managers, we will be expected to provide challenging work, coaching, mentoring, rewards and recognition. For years the Comptroller Proponency Office has handed out buttons that say, “Grow People.” It is an ancient Chinese proverb that translates as, “If you want one year of prosperity, grow grain; if you want 10 years of prosperity, grow trees; if you want 100 years of prosperity, grow people.” That has to become more than a slogan. We must all make certain that it is more.

Competing for talent will not be a new challenge, but it will require more leadership involvement. As we move to a more professional, technological environment, a higher priority will be placed on leadership participation in ensuring that our workforce receives the needed training, professional development and career enhancing assignments. And these will require a greater portion of the financial resources made available to us. Our challenge is to ensure that these resources are used wisely

and that the Army receives the maximum return on the investment.

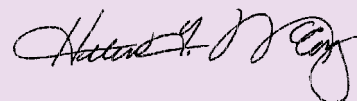
Now to some of the on-going initiatives that should command everyone’s attention. As you know, Army financial management continues to change, and with it so must the tools we use to professionally develop all our people. Commands and agencies of the Army now have for review and comment two documents we’ve been working on for many months in the area of professional development.

The Comptroller Civilian Career Program (CP 11) Army Civilian Training, Education and Development System or ACTEDS Plan has been rewritten from cover to cover and completely updated since it was last issued in Fall 1995. All readers of RM are welcome to review the coordinating draft and offer improvements through the career program chain.

Another career program document out for comment is our CP 11 Strategic Plan for the Civilian Personnel Management System of the 21<sup>st</sup> century, CPMS-XXI, which incorporates much of the ACTEDS Plan’s new approach. It’s important to me that all of you from all walks of financial management life, know about these changes.

Finally, we’ve just released an announcement inviting competition for a new group of graduate programs in partnership with three Hispanic Serving Institutions (HSIs). Look on our web site for the new HSI Partnership announcement. There are graduate educational opportunities for Army students at the University of Texas at San Antonio, the University of Texas at El Paso and the University of New Mexico.

Finally, as we prepare for the upcoming holiday season, and perhaps take some time to reflect on how our jobs fit into our lives, I ask each of you to think deliberately and carefully about when and what your next major professional development experience is going to be.



*This medium is approved for official dissemination of material designed to keep individuals within the Army knowledgeable of current and emerging developments within their areas of expertise for the purpose of professional development.*

By order of the Secretary of the Army:

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# RESOURCE MANAGEMENT

4th Quarter '99

"Professional Development"

PB48-99-4

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### **Front Cover: Graduates of the ACP class of 1999**

**From left to right. Front row:** Tom Roselius, Tracey Goldstein, Gordon Pond, David Landrum, Alex Heaton, Meg Dunleavy, Becky Allen, Debby Tressler, Sandra Woodham, Susan Stanford **Middle Row:** Deborah Richardson, Steve Laurance, Tom Netzel, Bob Dodson, Dan Heinzelman, Bob Gay, David Arvin, Rick Stafford, Charles Ufig, Tom Soli **Back Row:** Keith Dearden, Lance Christen, Andrew Black, Brad Averill, Michael Punke, Alex Blakely, Joseph Dailey, Jeff Robinson

## A message from the Principal Deputy Assistant Secretary of the Army (FM&C)



*Erin J. Olmes*

This issue of RM is full of ideas and suggestions for professional growth in our business of managing financial resources. One specific area upon which I would like to focus is that of formal education. In my view, education is distinct from training in that education develops us mentally, or said another way, teaches us to think. Training, on the other hand, teaches us specific skills, rules, or procedures in order to become qualified or proficient in a particular subject or area.

Both education and training are important to our professional growth; however, training requirements are more prevalent in both military and civilian career development. Built into service members' career paths are various training requirements at specific points in their career, e.g., basic and advanced courses for both officers and enlisted. Although not an absolute requirement for civilians, as is the case with military, training is strongly encouraged for civilians and is required for them to stay competitive for promotions.

Conversely, formal education is the responsibility of the individual, both military and civilian, and therefore, is left up to each person to map out his or her educational requirements. It appears to me that many are not inclined to pursue formal education, which, in my view, is a tragic shortcoming for both the institution and the individual.

Formal education, by design, teaches us by precept, example or experience, "the truth" i.e., "the body of real things, events and facts." We are taught theory—the fundamentals, the basic truths, and the philosophy—of the subject matter. We are

taught the way things ought to work based upon the lessons of history, tempered by paradigm shifts over the years. Generally speaking, the academic classroom is not the place to bring the day-to-day workplace problems for solution; they are more suitable to the training classroom. Academic students need to let go and leave the job behind in order to concentrate on the bigger picture and the broader concepts.

Education makes us think and in doing so permits us to view things in a different light. This, in turn, often leads us to solutions that are different than we may otherwise have considered. Our daily tasks in resource management tend to be prescriptive—do it a certain, prescribed way—by law, regulation or directive. Formal education offers an alternative view, a fresh perspective, a detached outlook on our working world, and a new understanding of how we have come to do things "this" way. We can then take our newly acquired education back to the workplace and develop fresh approaches to management challenges.

I'm sure you all remember the old adage that those who don't heed history's lessons are condemned to repeat them. Well, formal education is the teaching of history's lessons: all of its facts stacked one on top of another to create "truth," as well as an abundant supply of things that work and things that don't. Education provides the basic fundamentals while stimulating the brain and nourishing the mind. I urge all of you to seriously consider your educational needs and take appropriate action to realize your full potential.

# A capstone executive training opportunity

## National Security Management Course

by Kathleen S. Miller

**T**he crisp bite of the fall air reminds me that last year at this time I was fortunate enough to be at Syracuse University attending the National Security Management Course or NSMC. I say fortunate for several reasons. First, I have a great boss, one who doesn't just talk about employee development but takes action to support it, even though he realizes there will be a short-term impact on some mission requirements. Second, my fellow students were some of the best professionals I've ever worked with—they made the challenging projects easy and the "down time" lots of fun. Finally, and most importantly, the course was the best Army-sponsored training I've ever attended, bar none. Here I hope to frame some questions and answers that will encourage you to apply for this rare and exceptional training opportunity.

What exactly is NSMC? It is an eight-week executive management development and training program, sponsored by DoD, and held at Syracuse University in upstate New York. The students are GS-15s and colonels from a wide variety of specialties and organizations throughout DoD and the commercial sector. The Class of '98 included war-fighters, program managers, logisticians, intelligence specialists, operations research analysts, scientists, program and budget analysts and — an accountant and an auditor. Students stay at the Sheraton Hotel on the edge of campus. Lodging and meals are provided as part of the program, as are a health assessment and a lecture series on life-style management and fitness.

What are the academic credentials? The course is part of the National Security Studies program operated jointly by the Maxwell School of Citizenship and Public Affairs at Syracuse University and the Paul H. Nitze School of Advanced International Studies at Johns Hopkins University. Both schools are world-renowned—tops in their fields—and the synergy created by combining the talents and

expertise of both institutions results in a robust and dynamic curriculum. The course director is none other than the Honorable Sean O'Keefe, a former Secretary of the Navy and former DoD Comptroller. Professor O'Keefe's experience and perspective enable the class to study national security strategies through the lens of resource implications. Most practical exercises at NSMC require resource strategy to be incorporated in the final product or presentation.

What can I expect to learn, and how will it be taught? The curriculum is dynamic and changes every year. Major themes in 1998 included post-cold war strategic choices in the global economy, national security law, congressional oversight and civilian control, DoD and the media, the revolution in military affairs and a retrospective on the Goldwater-Nichols Act of 1986, which reorganized DoD and Service headquarters. In addition to sessions taught by lecture, NSMC provides other learning approaches, including a Revolutionary War staff ride to Forts Ticonderoga and Saratoga, leadership colloquiums, brown bag lunches, speaker receptions, an exercise at the school's Minnowbrook mountain resort, and the Bantle symposium, an annual conference at the University on national public policy. Some of the personal highlights for me included:

- Being able to converse with former FBI and CIA director William Webster on his views of national security issues;
- Hearing retired General Joseph Hoar reflect on the Somalia situation;
- Talking with Health and Human Services Secretary Donna Shalala about her perspectives on government leadership;
- Briefing Vice Chair of the Joint Chiefs of Staff General Joseph Ralston on key future national security issues;
- Participating in the Bantle Symposium and hearing from key speakers like former National Security Advisor Brent Scowcroft, former Defense Secretary Dick Cheney and Deputy John White;



## NSMC - What is it?

NSMC is an eight-week class for defense executives that improves management and leadership skills necessary to successfully influence major processes throughout the department. The office of the Secretary of Defense sponsors the course, conducted at Syracuse University. Every year, the Army, Air Force and Navy are allotted 12 student spaces. They pay \$17,000 per space, which include tuition, meals and lodging. OSD, the joint staff and defense agencies together receive another 14 spaces. Parent commands of selected students fund transportation to and from Syracuse University and \$2 per day incidental entitlement authorized by the Joint Travel Regulations.

The course starts with the premise that managers must be able to manage defense resources effectively—dollars, people, technology and information—in an exceedingly complex and constrained environment. They must also have skills to manage institutional and organizational relationships with the White House, Congress, the media and other influential national security actors. To meet these needs, the course incorporates four distinctive intellectual tracks: public management, national security management, leadership and international relations

In fulfilling their course objectives, the course engages a team of experts as the core faculty and draws an impressive list of current and former national security officials as guest speakers and panel members. For example: former and current defense and other cabinet secretaries, vice chairs of the Joint Chiefs of Staff, corporate chief executive officers, national security advisors, Marine Corps commandants and national news correspondents.

Course teaching strategy includes case studies that emphasize individual analytical and oral presentation skills and extensive small group exercises focusing on leading multi-disciplinary task forces. At mid-course, the action shifts to Syracuse University's Minnowbrook Adirondack Conference Center in upstate New York, for a two-week "live" exercise in building a six-year defense budget plan or Program Objective Memorandum and another in crisis-management simulation.

The course is designed for colonels, Navy captains and civilian GS-15s. The Army normally sends six military and six civilians; however, if officers do not use all the spaces, civilians may be selected. Several of these prepaid seats have gone vacant in recent years despite last-minute pleas and waivers below GS-15 level. In FY 97, a total of 9 spaces (8 civ, 1 mil); FY 98, a total of 11 spaces (9 civ, 2 mil); and FY 99 a total of 9 (7 civ, 2 mil) were used.

The Army's assistant secretary for manpower and reserve affairs or ASA (M&RA) is asking senior executive and general officer leaders at all commands and at the headquarters to consider this prestigious course, so that Army fills all its spaces from now on. This course can be found in Chapter 4 of the fiscal year 2000 ACTEDS Catalog on the web at <http://cpol.army.mil>, under Training. The application is also on-line. The next class will be held Sept. 10 through Nov. 3, 2000. Deadline to ASA (M&RA) is Jan. 3, 2000. Further information including the agenda for the class currently in session is found on the web at [www.nss.edu](http://www.nss.edu).

■ Working through a simulation exercise called the Terror of Babel at the Minnowbrook facility, with General Tony Zinni, commander in chief of U.S. Central Command in Europe.

Why should a resource management professional consider making this course one of his or her key career training events? The NSMC will make you think. It will broaden your perspective of resource management and place it in a national context that incorporates both the political environment and the global economic situation. It will give you an appreciation of the complexities of national security issues and expose you to opinions and ideas that sometimes run counter to the military cultures in which we work. It will allow you to interact with some of the great leaders and thinkers that shape our strategy, our missions, and our military. Finally, it will introduce you to colleagues from across the Department and allow you to build a network of professional relationships with other key managers in the national security arena.

Ah yes, the crisp feel of fall in the air . . . next year, at this time, will you be at National Management Security Course?

### About the Author

Kathy Miller directs the Finance and Accounting Oversight Division in the Office of the Deputy Assistant Secretary of the Army for Financial Operations and is responsible for such matters as DFAS consolidations, functional and financial systems integration, contract financing, problem disbursements, joint reconciliation program, and travel and financial process reengineering. She holds a bachelor's degree from Cornell University and is a graduate of the Army Comptrollership Program at Syracuse University.

# The real reason to attend Professional Military Comptroller School

by Lt. Col. Steve Hodges  
PMCS faculty member

**T**he DoD Professional Military Comptroller School, better known as “PMCS,” is located at Maxwell AFB on the outskirts of the historic city of Montgomery, Ala. Its southern location puts students just hours from the Gulf of Mexico beaches in the summer – and eons (or so it seems) from icy northern winters. Consequently, location alone may be enough to entice many to attend PMCS—but once here, students quickly realize that its ideal location is not the real reason to attend the school. The real reason is to receive a unique resource management education from a unique and diverse resource management school. A brief look at the school’s rich history, student selection process and educational experience will bring this real reason into better focus.

PMCS’ history dates back to its 1968 inception as a sole service, Air Force class titled the “Professional Military Comptroller Course (PMCC).” PMCC was chartered “to provide military Comptrollership taught at the professional level as education rather than training.” More specifically, it was designed to bridge the gap between functional-area expertise and broad managerial responsibilities. In 1973, under recommendation by a multi-service financial management improvement conference, PMCC underwent its first major transition by moving from a pure Air Force to a joint course—with both the Army and Navy agreeing to assign one officer each to the PMCS faculty. In 1977, the course underwent its second major transition as it was upgraded to school status and was subsequently renamed the DoD Professional Military Comptroller School. Today, the school offers a six-week course five times a year and a two-week Guard/Reserve course once a year—with the ability to educate 60 students per class. On the average, students are 40 percent military officers and 60 percent civilians with the Air Force having 26 seats, the Army 16 and the Navy and Marine Corps, Defense Finance and Accounting Service and other DoD agencies having nine each.

The Army selects GS-12s to GS-15s and majors to colonels on a “best qualified” basis to attend PMCS. While this grade restriction applies to all services, DFAS and DoD agencies, PMCS does accept (and the Army can submit) exceptional GS-11s and captains on a space-available basis. Interested Army officers and civilians should submit nomination packets through their command Army staff agency or functional area 45 (Comptroller) assignments officer, as appropriate, to the Comptroller Proponency Office, Office of the Assistant Secretary of the Army for Financial Management and Comptroller. The Proponency Office then makes final determinations on student selection and centrally funds necessary travel and per diem.

Once individuals are selected to attend, they can expect to receive a demanding—yet personally and professionally rewarding—educational experience. The school’s mission is to develop the individual’s capacity to adapt the comptroller’s role to the economic, political and technical environment of the military

organization. It is taught at the graduate level using a combination of guest lecturers, faculty presentations and seminar events. Each class has the opportunity to listen to approximately 80 guest lecturers from all services, various DFAS organizations and many DoD agencies. Approximately 25 percent of these guest lecturers are flag officers or civilian equivalents. Guest lecture presentations are augmented by small group discussions, as well as writing, speaking and fitness programs that add to the overall PMCS educational experience.

Without a doubt, the school’s rich history, student selection process and educational experience make it unique among resource management schools. It educates rather than

## About the Author

Lt. Col. Steve Hodges has been on the PMCS faculty since June. He is currently the chief of both the Resource Allocation and Personal Wellness divisions. As a dual-track comptroller, Hodges has served in various aviation and resource management assignments throughout a 17-year Army career. He is a graduate of the Army Command and General Staff College and of the Army Comptrollership Program at Syracuse University.

trains military comptrollers and focuses on bridging the gap between functional area expertise and broad managerial responsibilities. Consequently, while its ideal location does offer a wonderful reason to attend PMCS — the real reason to make the trip is to receive a unique

resource management education from a unique and diverse resource management school.

For more about the school and its surroundings, visit the PMCS web site, <http://www.au.af.mil/au/cpd/pmcs/index.htm>.

## Easy ACCES Registration feedback – CP 11

by Mary L. Norton

Career Management Operations Branch

The last CP 11 quarterly accomplishment rating session was completed on Nov. 30, 1999. Accomplishment raters assigned ratings to 263 applicants seeking consideration for promotion to GS-12 through GS-15 positions in the Comptroller Civilian Career Program. There are currently 4,014 active registrants who are eligible for referral. Assure yourself that you are part of the active candidate inventory. Check your record and make sure that it is complete. To do that, sign on to Easy ACCES at <http://cpol.army.mil/ezacces> and obtain a user i.d. and PIN if you have not done so. Log in and review your record by accessing the Status and Update Menu. If you see the words “Eligible for Referral: YES,” there is no need to update any further, unless you choose to do so. If you see the words “Eligible for Referral: NO,” then you must scroll to the bottom of that screen, click on the button titled “reasons for incomplete,” and view and correct the deficiencies listed there. If you wish to view each part, there are eight different parts of the registration record. The first six parts are changeable by the employee. The last two are viewable only, because the entry of that data is from other sources (i.e., supervisor/reviewer input and accomplishment ratings).

### Changeable Parts:

Part A—Employee Statement

Part B—Employee Referral Desires

Part C—Employee Knowledge Ratings

Part D—Employee Statements of Accomplishment (not necessary if Ratings for Accomplishments are complete)

Resume (free form)—May not exceed 17K

DA Form 4338-R—Geographic Availability

### View-Only Parts:

Part E—Supervisor/Reviewer Knowledge and Ability Ratings

Ratings—Accomplishment Averages Report (Session Results)

Summary of Accomplishment Ratings by grade for all registrants in CP 11:

GS-11=2.82; GS-12=3.10; GS-13=3.34;

GS-14=3.49; GS-15=3.61

You may use Easy ACCES online procedures to update your registration information, or you may send paper forms. These are the DA Form 5470-11-R—Comptroller Career Program ACCES Registration; DA Form 4338-R—Geographical Availability; and a resume of choice or OF-612—Optional Application for Federal Employment.

You are also reminded that you are responsible for taking the action to request that your supervisor and reviewer rate you on all the CP 11 knowledges and abilities. Submission of these management ratings is a mandatory part of the Easy ACCES online registration package. If management ratings are missing from your database record, you are ineligible for referral and you will miss consideration for position vacancies. You must initiate action to be rated again whenever appropriate, i.e., after any event resulting in a permanent change of officials who are responsible for rating your performance. Non-Army civilian and non-civilian external applicants must notify the Career Management Operations Branch (CMOB) immediately to receive ratings by an Army subject matter expert. CMOB will not check the record.

If you have questions about your CP 11 registration, contact CMOB at DSN 221-1396 or (703) 325-1396, or fax to DSN 221-9651 or (703) 325-9651.



# Pilot class tests Army Comptroller Course

by Major Dave Knowlton,  
Comptroller Proponency Office

**A**rrmy Comptroller Course, or ACC, is a new four-week comprehensive training experience for officers newly designated into the Institutional Support Career Field as Functional Area (FA) 45 and for journey-level Army civilian careerists. Course focus is on federal budget challenges, strategic planning, the planning-programming-budgeting-and-execution system or PPBES, accounting, fiscal law, activity- and service-based costing, manpower management, contracting, management controls, competitive sourcing, financial operations, the legislative process, and installation and major command resource management.

Under the officer personnel management system for the 21<sup>st</sup> century or OPMS XXI, some officers will begin FA 45 careers with 12 years' commissioned service—a point which coincides with release of Army-wide screening board results on their promotability to major and on designating a career field for them. Based on this late entry date, some officers will have had little or no FA 45 training or experience. The ACC is geared primarily to serve the functional training needs of these officers and should be taken en route to the first FA 45 assignment. The course is also useful and beneficial to CP 11 careerists at the journey level.

Course purpose is to provide a resource management overview to majors, lieutenant colonels and journey level civilian careerists and to meet some of the level 2 accreditation requirements under the new Army Accreditation Program.

Course requirement is rooted in both military and civilian training documents. Department of the Army pamphlet or DA Pam 600-3 of Oct. 1, 1998, states that for functional area qualification and development, all majors should complete the ACC. The newly revised Army civilian training, education and development system or ACTEDS plan for CP 11 stipulates that ACC will be part of the accreditation requirements of level 1 or 2 for career program registrants.

Last September, Syracuse University delivered a pilot version of the course to nine military and 14 civilian students. Instructors came from the University and the Army Finance School. Guest speakers from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller), Army commands and installations and the private sector also augmented the instruction. Despite its timing at busy fiscal year's end, the class was well attended and well received. Students completed 10-page course critiques that helped management fine-tune course content and delivery techniques.

Critique results repeatedly emphasized the course's value as a fresh learning experience which attained all stated goals and objectives. Representative student comments were these: "The course was great for me at my stage as an FA 45. I really feel my career development has been excellent and should be modeled for new FA 45s" and "This course is excellent in providing an overview in RM."

Students were most enthusiastic about the quality of top-level Army guest speakers, the Finance School's instruction on accounting, field trips to Fort Drum, N.Y., and to the DFAS Operating Location in Rome, N.Y., a

## Graduates of the ACC pilot class

<u>Name</u>	<u>Command</u>	<u>Rank/Grade</u>
Steven Benson	HQDA/ASA(FM&C)	GS-9
Theodora Bone	AMC	GS-7
Linda Camp	AMC	GS-11
Harlan Cashdollar	HQDA/OCAR	Maj.
Kenneth DeVoe	TRADOC	Maj.
Kathleen Doran	HQ USAREUR/7A	Maj.
Keith Flowers	TRADOC	Maj.
Joanne Hagemann	FORSCOM	GS-11
James Hamilton	AMC	GS-12
Carl Hohn	USAAA	GS-12
Max Jakeman	HQDA/OCAR	Maj.
Debbie Kirkland	EUSA	GS-12
David Knowlton	HQDA/ASA(FM&C)	Maj.
Suky Legris	TAACOM	GS-12
Vernell Lewis	HQDA/CEAC	GS-12
Joe Little	FORSCOM	Maj.
Brian Ramirez	EUSA	GS-7
George Rollins	EUCOM	Capt.
Francis Scholfield	EUSA	GS-9
Kelly Thomson	MEDCOM	Capt.
Carla Turner	EUSA	GS-11
Jeremiah Wesley	AMC	GS-7
Brian Wilcox	AMC	GS-11

weekend retreat at Syracuse University's Minnowbrook conference center in the Adirondacks, and a course-concluding RM simulation exercise.

In the exercise, groups role-played field-command staff members such as chief of logistics, and they participated in a "decrement" task in which there weren't enough resources to go around. Students discovered the difficulty in reaching consensus about where to take reductions in a program and the need to think through what all the likely consequences might be.

These two points received continual emphasis throughout the course from the ACC director, retired Colonel Dave Berg, Director of Army Programs at Syracuse University. From the viewpoint of this writer, who was also one of the students, it was exhilarating to see theory and principle come to fruition during a vigorous exercise that was also much fun.

Watch for word on the [asafm.army.mil](http://asafm.army.mil) home page, here in **RM** and by e-mail and regular mail on when and where Army Comptroller Course classes will be offered.

## Defense Resource Management Institute and course

The Defense Resources Management Institute (DRMI) is an educational institution sponsored and supervised by the Secretary of Defense and located at the Naval Postgraduate School (NPS) in Monterey, Calif. Since 1965, the Institute has conducted professional education programs in RM and analytical decision-making for over 24,000 military officers of all services and senior civilian officials of the U.S. and 149 other countries. DRMI presents the programs on a regular schedule in Monterey and by specific arrangement at other locations in the U.S. and overseas.

The Institute's goal is to enhance effective allocation and use of resources in modern defense organizations. Analytical decision-making is the foundation of all DRMI education programs. Principal focus is on understanding and appreciating defense RM concepts, techniques and decision-making skills. Emphasis is not on job-specific skills but on concepts, techniques and issues pervading defense RM decision-making in most middle and executive-level positions.

Each course provides a multidisciplinary program for participants to (1) develop understanding of concepts, principles, methods and techniques from management theory, economic reasoning and quantitative reasoning; (2) integrate these ideas into a systematic process for resource-allocation decision-making and effective resource utilization; and (3) apply these concepts to

illustrative examples. The DRMI course probably best known to Army and RM readers is the Defense Resource Management Course.

DRMC is a four-week course designed for U.S. military officers (active or reserve), major through colonel, civilian employees in grades GS-11 through GS-15 or equivalent, individuals participating in accelerated career development programs, and foreign officials of similar rank or grade.

Within the specified eligibility, DRMC is suitable for progressive managers in any functional field concerned with resource allocation and use, including the broad spectrum of operations, logistics, manpower, procurement, financial management and related fields. The course is suitable for program managers, planners, engineers, evaluators and systems analysts.

To attend any of the DRMC classes scheduled below, or for more information in general about DRMI, readers may contact the DRMC administrator and registrar, Mary Andrews, at DSN 878-2104, (831) 656-2104, <http://web.nps.navy.mil/~drmi/>.

Additional information is available from Lt. Col. Randy Stage at DSN 878-2367.

DRMC 00-1	10 Jan - 4 Feb
DRMC 00-2	24 Apr - 18 May
DRMC 00-3	22 May - 16 June
DRMC 00-4	24 Jul - 17 Aug
DRMC 00-5	21 Aug - 15 Sep

# U.S. Army Finance School update

**T**he school's Doctrine, Proponency and Combat Developments or DPCD department develops Finance Corps professional standards, force structure models, financial management doctrine and the enablers to put them into effect.

## **Defense Finance Battlefield System**

For three years we've sought resources to put the Defense Finance Battlefield System or DFBS, our battlefield "enabling technology," into every Army finance unit. It is a long, slow process. Rules covering DoD technology resources go by category and this year, we've applied for resources in three different categories. After months of extensively documenting this system, we applied for resources under the War-fighting Rapid Acquisition Program, or WRAP. Then, in July, we learned we did not meet the key qualification for the program, in that the system was not an "emerging technology" because we had already proved it worked.

Our options thus reduced by one, we next applied under the Total Army Requirement Review Process, formerly the Warfighting Lens Analysis. Getting funds, as with WRAP, would mean possibly being able to field the system within a year or two. The school continues to work through its chain of command for funds in fiscal year 2000. At the same time, we are pursuing one more option.

The school's third option, the slowest but probably the surest, is the traditional funding route, through the six-year budget plan or program objective memorandum. The memorandum identifies valid funding requirements, those programs which actually get money. This summer, the Finance School and Corps director of combat developments discussed the memorandum funding prospect with several key leaders in the Army headquarters. The general agreement was that, even though the memorandum would take longer, it offered the best chance of DFBS funding success; so, that's the route the school is taking.

## **Future finance force structure**

The Army has spent a decade adjusting from the Cold War to a climate of stability and support operations and humanitarian endeavors. Fewer available soldiers have had to deploy

more and more often, leaving Army planners to look for smarter ways to work. One of the surest ways to meet future missions is to retool unit structure and adjust core competencies. For more than two years, the Finance Corps has vigorously honed its structure toward these future responsibilities.

In 1998, the 14<sup>th</sup> Finance Board asked the Doctrine, Proponency and Combat Developments department to analyze a logistics-based force structure for them to consider in 1999. Unsatisfied with the option presented, the 15<sup>th</sup> Board told the department to examine additional options such as (1) a "merged 44/45" (Finance Corps and Comptroller functional area) structure, (2) a joint concept, (3) a Marine Corps model, (4) a Soldier Support Battalion and Soldier Support Group structure, (5) a cadre-based format, (6) a different logistics-based force, (7) a DFAS-based approach, (8) a multi-component model, and (9) status quo. Option 9, Status Quo was analyzed also, as a proven working model and as a reference point for measuring the other concepts.

DPCD eliminated four of the nine options. The cadre-based option (5) may be better suited for other branches, but finance is already tailorable, modular and reserve component integrated, in compliance with Force XXI objectives. Also, a cadre-base involves the location of National Guard units, something beyond Finance Corps control. Similarly, the Joint model (2) contained too many factors the Army did not or could not control. Multicomponent units (8) are units with integrated active and reserve component elements. That gives units greater capability and increased readiness, but it is not a unit structure form. The Marine Corps' total finance system is an excellent integrated personnel and pay system (3), and the Army may someday want to copy it as a business practice. However, it is not a force structure model because, in the Marines, finance is a "functional area" embedded within the Corps' logistics community and it does not include resource management functions.

Last July, a work group convened at Fort Jackson, S.C., to study the remaining five force structure options. At the commandant's invita-

tion, the numbered deployable finance commands, the Army Finance Command, the Defense Finance and Accounting Service, the Army Special Operations Command and the Army Personnel Command sent 20 senior enlisted and junior and mid-grade officers to identify and detail the best future structure for our corps. After establishing as “status quo” the structure described in Army field manual FM 14-100 — not the older one in FM 14-7 — participants examined remaining options. Their recommendation, based on future core competencies, was that finance force structure should be a Finance Ready Group, a modified FM 14-100 structure.

DPCD personnel continue working allocation rules and charts for the Finance Ready Group, comparing cost and cost savings with current force design. Meanwhile, the status quo prevails, while the Finance Executive Board addresses the future.

### **Defense Integrated Military Human Resources System**

While the Defense Integrated Military Human Resources System or DIMHRS, a new joint Defense-wide system, may someday be the shape of things to come, today’s PerPay, the seamless integration of personnel and military pay input, has moved forward. The full transition of military pay input functions to the personnel community is being delayed by upgrades in the Army’s standard installation and division personnel system-3. DIMHRS was to have been installed during 2002, but is now on hold, as a Pentagon working group determines its direction and parameters.

### **Total Army Analysis**

The total Army analysis (TAA) processes determine the size and type of Army force required to meet Army obligations. The analysis for fiscal year 2007, or TAA-07, aims to integrate Force XXI designs, capture all the additional Army tasks of the nineties for budget hearings, adjudicate Reserve component reductions and incorporate mission task organized forces into Army requirements-generation. TAA-07 was the first to give Army installation staffing requirements a thorough review.

Army headquarters continues its force feasibility reviews which are realistic looks at what force is really affordable. Through it, Army Staff and major commands identify a

fiscally constrained, executable force — a feasible force. Currently the process awaits the outcome of several key staffing initiatives being studied, aimed at supporting high operating and personnel tempos and readiness standards for divisions, armored cavalry regiments and some early-deploying units above division level.

One initiative is a 6-month series of “impact reviews” and staffing functional area assessments. The impact reviews will look at transients, trainees, holdees, and students and associated manning accounts and policies, at command headquarters activities, at installation base operations and at training. Another review, specific to the Finance Corps, is a re-look at combat service support TAA-07 requirements. To evaluate the appropriateness of combat service support force structure at each level, force management experts will review all factors which affect personnel resourcing and allocation rules, as well as headquarters structure Army-wide. The Finance School continues to defend Finance-related allocation rules and unit requirements.

### **Contracting on the battlefield**

The contracting on the battlefield “Rock Drill” last June successfully reinforced the necessity to have finance personnel in early-entry forces and immature theaters of operations. In August, DPCD personnel attended the Army Forces Command contingency contracting conference at Fort Hood, Texas. Workshop organizers acknowledged the Finance School’s valuable input to force design and doctrinal issues, reminding participants that finance was “absolutely necessary” to theater acquisition.

### **“Bright Star” theater support command validation**

Theater support command validation, begun last June in exercise Roving Sands, concluded in October as part of Bright Star, a coalition training exercise conducted in Egypt every other year. The review examined doctrine and structure of the theater support command, including functional elements, to identify and correct deficiencies in the domains of doctrine, training, leader development, organization, materiel and soldiers.

Direct questions about Bright Star to Dr. Marilyn Wheeler, [wheelerm@jackson.army.mil](mailto:wheelerm@jackson.army.mil) or DSN 734-8653, (803) 751-8653.



The following reports are from the School's Training Developments department.

### **New task development**

The Finance School is about to reap the fruits of many months of labor. A great many changes just put into the Finance officer basic and captains' career courses and into the basic and advanced noncommissioned officers courses were the results of recent enlisted and officer task review panel recommendations.

The changes focus mainly on disbursing and travel activities and will be implemented in next fiscal year's resident courses and added to the reserve component training packages within six months. Task performance measures for the new soldiers' manuals are also nearly done. Developers are converting old paper-based manuals into the new automated systems approach to training. In the future, these manuals will be available only on the Internet and no longer through hard copy distribution. The training department is also revising field training exercises to introduce more finance play into them.

### **Distance learning initiatives**

Distance learning is defined as the delivery of standardized individual, collective and self-development training to soldiers, civilians and units at the right place and at the right time through the application of multiple means and technologies. The Army's Training and Doctrine Command plans to convert 31 courses per year for 10 years to distance learning. The training department is already developing, in-house and through contracting, distance learning applications for Finance School courseware.

Distance learning is the Army's primary training strategy for the 21<sup>st</sup> century. It is a significantly new way of doing business, a student-centered learning approach with learning opportunities at home or home station. As with everything new, distance learning has unique challenges. Among them are needs for equipment, on-line delivery applications, development techniques, more developer training, testing control measures and contractor courseware development and maintenance support. The Finance School is committed to a deliberate transition and to more economical, more efficient and more responsive applications for our soldiers and civilians.

The first phase in conversion to distance learning will be to develop distance products for the Defense Finance Battlefield System, the Resource Management Budget Course, the Finance Specialist Course and the Accounts Payable Course. The first available application, "Employ the Defense Finance Battlefield System," is available on the Finance School home page. A lesson plan and learning activities will lead a user step by step, including complete setup, connectivity through DynaComm Elite, and Defense Joint Military System. The practical exercise in using DFBS includes solutions and the downloadable users' guide serves as a complete DFBS reference guide. Other courses are scheduled for development by next fall.

### **Finance Group Mission Training Plans Manual**

This publication is being revised. The Army training and evaluation plan for a finance group was our least current plan and required a doctrinal update. Training and combat developers consolidated and revised many tasks and others from the Soldier Support Institute's directorate of training support converted them into an automated systems approach to training format for field comment, which was planned for January.

### **Memorandum of Understanding with DFAS**

The Finance School and the Defense Finance and Accounting Service have joined an effort to enhance financial management training throughout DoD. The joint agreement will ensure that material in Finance School courses stays current and meets DFAS policies and regulatory guidance. It will also provide expanded classroom opportunity for DFAS and Army Finance students. February is the scheduled completion time for two computer resource centers, to bring state-of-the-art computer-based training to the Finance School.

### **Common core training**

This kind of training, common to all soldiers in the Army within a specific skill level, is being standardized at the Army's Sergeants Major Academy for delivery to noncommissioned officers. Proponent schools will no longer need to develop their own lessons for common training; but they have each been asked to develop series of common core tasks,



with associated lessons by skill level, that they felt were necessary knowledge for all soldiers.

The Finance School produced instruction for two such tasks last year: (1) Supervise the Implementation of Financial Readiness Policies in a Company, and (2) Supervise the Implementation of Financial Readiness Actions.

Though these two tasks are not programmed training in the noncommissioned officer education system, readers can still access these lessons for internal training use through the Army Doctrine and Training Digital Library (ADTDL) at:

[www.adtdl.army.mil/cgi-bin/atdl.dll/cctsp/121-b-1497/121-b-1497.htm](http://www.adtdl.army.mil/cgi-bin/atdl.dll/cctsp/121-b-1497/121-b-1497.htm);

<http://155.217.58.58/cgi-bin/atdl.dll/cctsp/121-b-1497/121-b-1497.htm>;

[www.adtdl.army.mil/cgi-bin/atdl.dll/cctsp/121-a-1496/121-a-1496.htm](http://www.adtdl.army.mil/cgi-bin/atdl.dll/cctsp/121-a-1496/121-a-1496.htm); and

<http://155.217.58.58/cgi-bin/atdl.dll/cctsp/121-a-1496/121-a-1496.htm>.

ADTDL is the Army's automated collection of training products and publications. The Finance ARTEP manuals are located in the library, as well as common core tasks, FM 14-100, and TC 21-7. This site is a valuable resource for training products and doctrinal publications. Visit it at <http://155.217.58.58> ([www.adtdl.army.mil/atdls.htm](http://www.adtdl.army.mil/atdls.htm)). A user must register and obtain a password, which takes about 24 hours.

For more information, contact Lt. Col. Rex E. Brown, [brownr1@jackson.army.mil](mailto:brownr1@jackson.army.mil), or telephone DSN 734-8676, (803) 751-8676.

## CP 11 announces new Hispanic Serving Institution Partnerships

If you're a CP 11 careerist looking for graduate study opportunity in the southwest, the Army Comptroller Civilian Career Program may have a solution. We've just concluded partnership arrangements with three Hispanic Serving Institutions or HSI in Texas and New Mexico.

The HSI Partnership Program operates much like one we have had for several years with Historically Black Colleges and Universities or HBCU, where selected students pursue graduate work in business and/or public administration. To develop the new program, two CP 11 interns in the Army Comptroller Proponency Office did an internet search of HSIs offering business and public administration graduate study. We looked closely at information from six of them in Florida and the southwest, then visited five campuses in Texas and New Mexico. Three of those stood out in terms of program breadth, student population diversity, friendly atmosphere and moderate living costs.

Our partner campuses are the University of Texas at San Antonio, the University of

Texas at El Paso and the University of New Mexico, in Albuquerque. All are near Army organizations, to which Army students will be able to turn for contact and support from their home stations. For the HSI Partnership Program, applicants will be interviewed at the Pentagon in February or March. Selected students will stay in their permanent jobs, travel TDY to their chosen campuses for full-time long-term training, and return to home stations on completing the program.

Competition for selection is underway now. Interested careerists have until Feb. 1 to get application packages to the Comptroller Proponency Office in Washington. Part of the application is to take the Graduate Management Admission Test and that should be done right away, because it takes time to get an appointment and more time to get the final results. The HSI Partnership Program may be the graduate study opportunity you've been waiting for. Check it out!

Our announcement of November 10, 1999 on the [www.asafm.army.mil](http://www.asafm.army.mil) web page has more details.

# The changing role of the Armed Forces auditor

by **Kenneth M. Whittaker**

A fundamental shift in the auditing profession is underway. This change reached critical mass in 1996 when, for the first time, “the 100 biggest accountancy firms in the U.S. earned more from consulting (\$8.3 billion) than they did from either auditing (\$7.9 billion) or tax (\$5 billion).”<sup>1</sup> This is just the beginning, according to Robert Elliott, Chairman of the Strategic Planning Committee of the American Institute of Certified Public Accountants and a partner at KPMG Peat Marwick LLP, who said, “Consulting has become the greatest source of revenue for the nation’s largest CPA firms, and we see tremendous growth in this sector for the foreseeable future.”<sup>2</sup>

Clearly, businesses have turned to their trusted auditors to fill the rapidly growing demand for business consulting services. Today, auditors are expected to fill new roles that go well beyond the scope they were accustomed to just a few years ago. Their clients’ needs “fall into the areas of overall business development, management consulting services, strategic planning, system analysis, and the development of more meaningful measurement systems.”<sup>3</sup> Despite this indisputable trend within public accounting and auditing, I am sure there are many who would argue that the role of an armed forces auditor is different, and this trend does not apply to them. But, are armed forces auditors really different?

## **Changing environment**

Rarely is the role of auditing as clearly communicated at top levels of government as it has been with the Clinton administration. In the National Performance Review or NPR, for instance, Vice President Gore points out that although “compliance audits seek to foster program integrity by identifying areas of noncompliance with statutes and policy ... audits that solely focus on compliance do not always foster better government. They may,

instead, spawn additional compliance reviews and recommendations for more regulatory guidance, followed by still more process regulations with which to be in noncompliance.” In addition, he points out that “The existing management controls system swallows untold millions of staff hours and requires an estimated 660,000 ‘control’ employees at a cost of approximately \$35 billion. This estimate includes all line and staff managers and employees performing appraisals, audits, reviews, investigations, evaluations, inspections, and monitoring.” He goes on to recommend, “Shift the emphasis from compliance audits, performed by external staff organizations, to ongoing reviews and monitoring performed by line management.”<sup>4</sup>

In Sept. 1993, President Clinton responded to the recommendations of the National Performance Review by directing agencies to cut their internal regulations in half by Oct. 1996. This action effectively eliminated the need for many compliance audits at the source. In reaction, DoD canceled 3,300—about 188,000 pages—of its 7,000 regulations. The Federal Reports Elimination and Sunset Act of 1995 (Public Law 104-66) eliminated or modified approximately 200 more outdated or unnecessary congressionally-mandated reporting requirements and automatically terminated an estimated 4,800 additional reports with annual, semiannual, or other periodic reporting requirements after four years, unless specifically renewed by Congress. Needless to say, compliance audits do not look like a growth industry for auditors.

Although compliance audits are taking a downturn, Congress enacted legislation such as the Chief Financial Officers (CFO) Act of 1990, the Government Performance and Results Act of 1993, and others to stimulate major financial management reform in the federal government. For a properly prepared auditing organization, this legislation may well

translate into the Auditors' Full Employment Act. For example, although the National Performance Review called for significant personnel cuts, it also called for reengineering efforts. The Chief Financial Officers Act calls on CFOs to add nonfinancial performance measures to their annual reports. Finally, while the current budgetary climate will undoubtedly reduce the size of government payrolls, it is also a path paved in gold for those who can provide the necessary performance improvement services.

Military leadership and management surely have a difficult road ahead as they move toward compliance with the mandates for results-oriented management. Many leaders understand the necessity of change and are willing to meet the challenge, but, historically, few change programs have achieved the desired results. It is no surprise to them that, "Change programs are, in fact, the greatest obstacles to successful revitalization, and formal structure is the last thing a company should change, not the first."<sup>5</sup> What needs to be done is exactly what the military community has been trained to do—quickly solve concrete problems once they have been identified. Unfortunately, however, many leaders and managers do not have the skills necessary on their staffs to quickly identify the areas requiring improvement. They will have to rely on outside sources to help.

### **Customer analysis**

There is a ready and willing resource within the armed forces which leadership can call upon for assistance—the auditor. According to the Yellow Book of government auditing standards, one of the auditor's primary missions is to provide performance audits: A "performance audit is an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a government organization, program, activity, or function in order to

provide information to improve public accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action." Although these audits have taken many shapes and forms over the years, such as economy and efficiency audits and program audits, the desired outcome is much the same as for business consulting services.

However, management consulting is a broad field, and it is unlikely that auditors can serve all the needs of the armed forces. In fact, public accounting and auditing firms seem to have specialized in one of two general categories—strategic or technological business

**"First, you must begin with the end in mind. You must have a clear vision not only of where you wish the firm to be, but where clients wish the firm to be."**

consulting. Strategic services include change leadership, reengineering, outsourcing, reorganization, performance measurement, and business process improvement. Technological services include telecommunications, information management, client or server development, data warehousing, electronic commerce, and document management services.

While all indicators suggest that the role of armed forces auditors will follow the same path as its nongovernment counterparts, the primary focus will be on strategic rather than technological services. Similarly, armed forces auditors can learn a valuable lesson from their public accounting counterparts on how to achieve this expanding role. "First, you must begin with the end in mind. You must have a clear vision not only of where you wish the firm to be, but where clients wish the firm to be."<sup>6</sup>

### **Internal assessment**

Of the many barriers to overcome, beyond the natural tendency to resist change, perhaps the biggest barrier is the natural reluctance of auditors themselves to venture into the consulting field. Many auditors pride themselves in their objectivity and feel that consulting will jade their perspective. Many auditors do not have the education or skills to establish busi-

ness consulting practices. The mandatory accounting education required of an auditor is ideal for providing compliance-oriented and financial information audits. Unfortunately, traditional financial performance measures that worked well for the industrial era are out of step with the skills and competencies organizations are trying to master today. Therefore, to provide leadership with the information needed to effectively lead organizations into the future, a new set of skills and abilities must be developed.

Armed forces auditors must build new core competencies—new sets of skills to enable them to quickly deliver excellent service and exceptional value. At the same time, they will need to get rid of core rigidities. The change of focus from compliance audits to consulting means there must be fewer auditors saying, “The regulation says...,” and more consultants helping clients identify, develop, and implement business process and organization improvements.

Over the years, in an effort to improve efficiency and quality, many armed forces auditors have developed a bureaucratic structure that requires many levels of approval and causes delays at every turn before an audit is published. Although this structure has evidently worked effectively for compliance audits, consulting services and performance audits require much more rapid communication with the client to be successful. Therefore, the final step in implementing the change process to transform armed forces auditing into an effective performance auditing and consulting organization is to change the culture. The rigid chain of command that currently dominates audits will only serve to hinder achieving the desired results. The establishment of a “skunk-works” style team with a relatively small, close-knit organization that has a clear-cut, predefined mission and authority is highly recommended. This approach eliminates bureaucracies, allows fast and unfettered communication, permits rapid turnaround time, and instills a high level of group identity and loyalty.<sup>7</sup>

## Conclusion

In summary, auditors today will be expected

to fill new roles in business development, management consulting services, strategic planning, system analysis, and the development of more meaningful measurement systems which go well beyond the scope they were accustomed to providing just a few years ago. At the same time, there has been a shift away from the traditional emphasis on compliance audits performed by external staff organizations to ongoing reviews and monitoring performed by line management. To meet this changing environment, auditors will have to build new core competencies and get rid of core rigidities.

## End Notes:

1. “*Accounting: the Big Five?*” *The Economist*, September 1997, p.69
2. *Davis, Matt*, “Transforming your firm; tools for successful technology consulting,” *The Practical Accountant*, Section 8 Vol 30, August 1997, p.S3
3. *McHenry, Edi*, “The road map to success; requirements from consultancy services,” *The Practical Accountant*, Section 8 Vol 30, August 1997, p.S13
4. *National Performance Review*, <http://www.npr.gov/library/reports/>
5. *Beer, Michael; Eisenstat, Russell A.; Spector, Bert*, “Why Change Programs Don’t Produce Change,” *Harvard Business Review*, November/December 1990, p.158
6. *McHenry, Edi*, loc. cit.
7. *Quinn, James Brian*, “Managing Innovation: Controlled Chaos,” *Harvard Business Review*, May/June 1985, p.73

**Author’s Note:** Information for this article was also drawn from references on the homepages of major accounting/consulting firms such as Arthur Andersen, Deloitte & Touche, Ernst and Young, KPMG Peat Marwick, and Price Waterhouse Coopers.

## About the Author

Ken Whittaker is a Program Analyst at the Aberdeen field office of the U.S. Army Audit Agency. He holds a bachelor’s degree in Business Administration from St. Thomas Aquinas College in New York and is a graduate of the Army Comptrollership Program at Syracuse University. This article is based on his ACP student research paper.

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# DFAS-Indianapolis centralizes disbursing, accounting functions

by Cindy Cox

DFAS-Indianapolis, Central Disbursing

**R**esource Management readers may recall an article in the 1<sup>st</sup> Quarter 1999 edition, "Centralizing the Disbursing Missions within DFAS-Indianapolis," which explained how existing DFAS-IN communications, the standard Army disbursing system (called SRD1) and state-of-the-art printing systems had reduced cost, standardized processes and eliminated problem disbursements for our many customers. Since then, the Central Disbursing Directorate has gathered 60 accountants and accounting technicians to accomplish centrally the functions of daily bridge balancing, consolidated statements of accountability (SOA), check issue discrepancies, deposits in transit, transactions by others (TBOs) and online payments and collections (OPAC).

## Daily bridge balancing

Each day, the four SRD1 databases create accounting bridge files for 90 Central Disbursing customers at operating locations such as those at Orlando, Fla., and Seaside, Calif. The supporting team in Indianapolis must balance these 90 created accounting bridge files to the four SRD1 databases. All dollar amounts such as disbursements, collections and OPAC must be reconciled from the total amount to the detailed lines of accounting, a daily workload of 20,000 to 40,000 transactions. If a variance occurs, the team must locate and reconcile it. The team maintains a daily spreadsheet by site with accounting totals. Once the daily spreadsheet and all accounting bridge files have been reconciled, the bridge spreadsheet is available for use. Customers can then download and transfer their particular accounting bridge file into their own accounting systems.

Since most DFAS-IN customers are Army and use the Standard Army Finance System or STANFINS, problem disbursements are reduced to a minimum. The fiscal stations at the 90 customer sites can now cite one another's funds and have resulting transactions placed immediately on the correct accounting bridge. This eliminates an in-transit transaction that

took weeks, even months, before. Using this "for self" process, Central Disbursing has eliminated one and one-third billion dollars per month of in-transit transactions.

## Consolidated statements of accountability for reporting to Treasury

SRD1 produces a consolidated monthly SOA based on transactions that have occurred in the four SRD1 databases. For October 1999, the consolidated SOA represented 3.2 million payments for \$3.2 billion in net disbursements. At month's end, the 90 Central Disbursing customers submit their own monthly statement of transactions. The 90 monthly statements of transactions must equal the one consolidated SOA. Once all accounting files are in balance, Central Disbursing submits the consolidated SOA by appropriate routing to the U.S. Treasury on behalf of all of their customers.

## Check issue discrepancies

Each month, Central Disbursing reconciles the approximate \$350 million value of all checks issued, whether done by central site on behalf of a customer or remotely issued by field sites such as Haiti or Honduras. An automated check file goes to Treasury each month, which it compares with the consolidated SOA to ensure that all issued checks have been accounted for and that the two files agree. If they don't, then Treasury issues a discrepancy report and DFAS-IN Central Disbursing must research and correct any errors.

## Deposits in transit

Central Disbursing's customers make deposits that while in transit total between \$150 and \$300 million to financial institutions all over the country. The institutions then input the deposits into a Treasury system called Cash Link. Treasury compares the consolidated SOA to the deposits in Cash Link and issues a statement of differences to Central Disbursing for any discrepancy between the two ledgers. Central Disbursing must research the discrepancies to ensure each month is fully reconciled. Resolution includes researching various DFAS-IN systems and/or contacting customers, financial institutions, or Treasury. Now that this



process is done centrally, there have been no loss of funds and aged deposits in transit have dropped dramatically.

### **Transactions by others**

Central Disbursing receives about \$4 million a month in credits from Treasury for around 4,000 recertified, cancelled and limited payability checks (those not cashed in over a year). A team places the credits into a holding account and checks to determine which Central Disbursing customer input the stop payment action and/or is owed the credit. The Central Disbursing does a voucher to debit the holding account and credit the correct customer.

### **Online payments and collections**

The OPAC process is an increasingly popular way to cut out cross disbursements such as Army making a payment to a Navy sailor. Since cross disbursements often take months, DFAS encourages all customers to use OPAC, which takes days rather than months from start to finish. April 1998 saw just 445 OPAC transactions totaling \$689 million; by last September it increased to 10,856 transactions, for \$748 million. To process an OPAC transaction, either the operating location or Central Disbursing must input the transaction into SRD1, then do

another input into a Treasury system for OPAC called GOALS. Since two transactions are required, there must be a reconciliation process somewhere, or Treasury could issue a statement of differences in out-of-balance cases. Central Disbursing reconciles monthly by using an Access program to compare the SRD1 and GOALS databases and takes corrective action as needed.

Many lessons were learned in centralizing these several accounting functions and the benefits have made it well worth the efforts. Many different kinds of problem disbursements are now gone, processes streamlined and efficient, costs reduced and customers and suppliers much happier with having a single point of contact for problems.

Readers with questions can check the Centralized Disbursing Operating Procedures Manual on the [asafm.army.mil](http://asafm.army.mil) web site.

### **About the Author**

Cindy Cox is the Chief of the Analysis and Reconciliation Division for Central Disbursing at DFAS-Indianapolis. She is a Certified Government Financial Manager with over 15 years of experience in accounting positions.

## **33rd Annual DoD Cost Analysis Symposium**

Force Structure Costing is the theme of the 33<sup>rd</sup> ADODCAS, which meets Feb. 1 - 4, 2000 in colonial Williamsburg, Va. DoD, service cost analysts and their support contractors present papers, analyze case studies, learn the latest cost estimating techniques and review the current cost research findings. That's according to Army coordinator Dick Bishop at the Cost and Economic Analysis Center in suburban Washington.

In addition to papers dedicated to the theme, intermediate and advanced training tracks are available to provide the opportunity to improve cost analysis skills. The conference affords the occasion to meet and discuss individual service related practices and issues. The Friday luncheon is planned as a Q&A session with the Cost Analysis Improvement Group Chairman and the Service Cost Chiefs.

The Symposium will be held at the Williamsburg Lodge, Williamsburg, Va. Rooms are negotiated at the prevailing local per diem rates. Room reservations must be made directly with the Lodge at 1-800-261-9530, ext. 5200. The Williamsburg Lodge will reserve your room by credit card and delay posting the charges until your arrival. Rooms can be canceled without charge three days before the conference. The reduced rates are available from Monday, January 31st, through the following Sunday.

For anyone needing more information, Bishop can be reached at DSN 761-9124, (703) 681-9124, [bishord@hqda.army.mil](mailto:bishord@hqda.army.mil). Registration and conference information is available at <http://www.ra.pae.osd.mil/adodcas/> or contact the conference administrator at [DODCAS@osd.pentagon.mil](mailto:DODCAS@osd.pentagon.mil).



# PERSPECTIVES

OFFICE, ASSISTANT SECRETARY OF THE ARMY  
(FINANCIAL MANAGEMENT & COMPTROLLER)

*The following sections were written by different  
OASA(FM&C) deputies. Not every deputy will provide input for this feature.*



## Seeing the vision and recognizing what we are seeing

by Major General Jerry Sinn

In and around the U.S. defense establishment, you would be hard pressed today to find anyone who has not heard about Army Secretary Caldera's and Chief of Staff General Shinseki's new vision for the Army – "The Army's Vision." As various parties speculate on how their interests may be affected by the changes to come, many may fail to fully grasp the significance of what they are facing. Unfolding in front of all of us is an event of tremendous historical significance as our leadership attempts to reshape the Army for its new roles in the 21<sup>st</sup> century.

For those of us who are analysts, managers and leaders, this transformation of the Army that is now upon us offers an unprecedented opportunity to witness the first major change in over a hundred years of how the Army fights. The concomitant changes in force structure and equipment will attest to the degree in which the Army will change how it carries out its missions. We will examine, evaluate, test and field new technologies in ways envisioned by few prescient individuals even four or five years ago. Throughout this period of change, the Army will continue to be America's primary war-fighting service and will have to be prepared at all times to fight and win if deterrence fails.

Since World War II and until the dissolution of the Soviet Union in Dec. 1991, the primary focus of the U.S. Army was the deterrence of and preparation for high-intensity, high-tech combat in Europe. The reality is that during this time and up to the present, the Army has operated with limited objectives, scope, weaponry and schedule. Paradoxically, the conflicts have also become more complex in terms of management in the political, economic

and technological arenas, as the question that was consistently asked was, How much was enough?

Today and in the foreseeable future, the Army will be required to be involved in more operations below the threshold of general war. The Army must retain the capability to decisively defeat any land force that a potential adversary may attempt to field against our vital interests. This transformation of the Army will stand beside other monumental changes in armed forces' doctrines such as Elihu Root's reforms, Billy Mitchell's air power vision, and Alfred Thayer Mahan's sea power theories. The scale of what our leadership has started to undertake should not be underestimated as another bureaucratic campaign from the top. There will be real change, which for many may be painful, as cherished structures, practices and methods will not survive into the second decade of the 2000s.

As professionals and as individuals who care about the defense of our nation, we will have the opportunity to truly see history in the making. The dynamics of the interplay between and within the upper levels of the Army, DoD, Congress and the Army in the field will provide a rich environment for observation, recording and analysis. There are no hard and fast rules for how we can approach this period, since we have not seen anything like this in the Army before. What has preceded us in this century have been modifications, often technologically significant, on the basic premise upon which the Army has fought and won since the Civil War. Ever since General Grant's time, we have outmanned, outgunned, outmaneuvered or by some combination outmatched our enemies in the field. The structure and the training of the Army reflected this. Now we are facing a future in which the Army will be operating in numerous contingencies below the threshold of

war. The Army strives to stay relevant in a world where we must operate across the entire spectrum of military operations — a world which has been defined by a core operational premise that has not changed in this century. That premise has caused us to structure, equip and man a force that does not match the realities of the post-Cold War world. The terms and techniques of analysis may have to change, perspectives may be altered and paradigms may be shifted.

We can observe and actually influence the players and processes that will attempt to bring The Army's Vision to fruition. Especially as resource managers, we must be able to fully support the rethinking and restructuring that will be taking place in the Army. We must ensure that during this period of change our Army is properly resourced to continue as a fully capable and credible fighting force in any area of operations into which this nation's leadership may direct it. If we fail to grasp the significance of what is beginning to happen, then we will likely fail to see our opportunity to constructively contribute to a historical process. We will miss the chance to share in the transformation of the Army into a 21<sup>st</sup> century force.

All of us have been trained in a wide variety of specialties and skills that allow us to rightly claim that we are a part of and support the premier ground combat force in the world. All of the experience and talent as managers and analysts that we can collectively harness to bring about the transformation of the Army as envisioned by our leadership cannot be purchased at any price. It is incumbent upon us in the profession of arms to become active participants in this process. By being mere observers, we will fail to give our Army the full measure of value we are capable of. An effort of this magnitude with the attendant risks involved requires the maximum effort, resolve and dedication that we have repeatedly demonstrated. We can be satisfied with nothing less.

Our most valuable asset is the people in the Army and of the Army. Your perspectives are as invaluable as they are unique. They may reveal another facet of examination that has been overlooked. In an undertaking as critical to the Army as this vision, the contribution of every concerned individual merits consideration. I look forward to hearing what your thoughts may be on this subject as we move toward the reality of a new Army for the new century.

## Y2K Task Force perspective

by Ernest J. Gregory

**Mission**—The staff of the Office of the Assistance Secretary of the Army for Financial Management and Comptroller (OASA (FM&C)) and its Y2K task force have accomplished much to ensure that the Army's financial management (FM) application systems will function during and beyond the year 2000 (Y2000) rollover.

The ASA (FM&C) Y2K task force within the Financial Operations office has been responsible for the "due diligence" required in this effort. Their activities include:

- Track system compliance through the Army Y2K database.
- Coordinate with system sponsors to provide

quality control on the Army Y2K database entries.

- Educate system users on navigation through the Army Y2K database and on critical information required for date entry.
- Perform the role of "honest broker" in reviewing data for the Army Y2K database, ensuring that organizations comply with directives and that entries reflect complete testing and contingency plans.
- Coordinate responses to information requests from Army leaders, Congress and the office of the Secretary of Defense.
- Keep OASA(FM&C) management informed of potential problems.

**Status**—The 56 FM systems under the task force's purview divide into internal application

systems and oversight application systems. These in turn separate into mission-critical, non-mission-critical and one-liners. Within FM&C, the five mission-critical internal and oversight FM systems have been assessed, renovated, tested and certified Y2000 compliant. Of the 23 nonmission-critical oversight systems, 18 comply and in November the rest were in the final phase of implementing Y2000 compliant software. All 28 one-liners were Y2000 compliant as of late November.

Another part of the Y2000 compliance environment is infrastructure, such as personnel computers, fax machines and network communications equipment. OASA (FM&C) infrastructure items have all been assessed. The good news is that almost everyone in the FM community will start the new year with, state of the art, compliant hardware provided by the Information Management Office (IMO), the OASA (FM&C) office of responsibility for Y2K infrastructure. The operating systems, e.g., Windows NT, in the new equipment are all planned to be Y2000 compliant. When required, IMO will provide vendor service patch updates to bring noncompliant operating systems to Y2000 compliant status.

The task force has given FM application systems and infrastructure components pretty much a clean bill of health, confident they will perform normally during and beyond the 1999-2000 rollover.

In a related effort, the Defense Finance and Accounting Service reported in November that its civilian and military pay systems were about 98 percent compliant and expressed confidence the remainder would be finished well before the rollover.

### **Business Continuity and Contingency Plan**

This document identifies FM business processes and describes their Y2000 mitigation and contingency strategies. The Y2K task force has been developing and refining this critical plan, which should pay big dividends in case any problems arise in passing through the 1999-2000 rollover and throughout Y2000. To

form the Business Continuity and Contingency Plan or BCCP, task force members asked a number of FM&C respondents to identify their critical processes, the ones that must continue uninterrupted in any contingency. As a result, we have a plan that is our "life insurance policy," in that it includes the FM business process contingency plans to be implemented during any rollover disruption.

### **What's Next?**

Some of you will be reading this magazine for the first time after Jan. 1, 2000 and may be able to judge how well we did toward ensuring a smooth transition between calendar years. What follows is how we saw things in mid-November, when we were still in last-minute preparations for New Year's Day. Our "due diligence" must continue. We will continue to reconcile the Army Y2K database with the DoD database. We will continue to gather testing data and refine both system and business process contingency plans. We will address the volume of Y2K inquiries we expect both before and after the millennium window passes.

While Jan. 1, 2000 is the obvious critical date for the BCCP, we must also prepare for the leap-year date and other date-sensitive anomalies, as they have also been documented to cause problems in automated systems. We are taking the best approach to Y2000 disruption by preparing for contingency operations during rollover and throughout the year. Detailed contingency preparations and procedures are well documented in the BCCP.

A transition operations cell (TOC) will be on duty from late December through the new year and continuing through March, following the leap year date. The transition staff will be on the front line during rollover. Representatives from all activities within the Army and other agencies in DoD will likewise be assembling in centers like the Army Operations Center to respond to anticipated millennial dislocations.

Our readiness within the OASA (FM&C) community to support the soldier and the Army is at a very high level—close to war footing.

FM&C has invested much in time and resources to ensure that all our financial management systems and business processes are Y2000 compliant. Our 18 to 24 months of renovation, testing and contingency planning have garnered exceptional results for the Army. The task force takes pride in having

participated side by side FM&C staff and management in this most important mission. When we look back, some months down the road, all of us who conducted Y2000 efforts and were so instrumental in the "due diligence" process will rightly be able to celebrate our success.

## **Cost Management and Activity-Based Costing**

**by Robert W. Young**

Cost management is a fundamental requirement for a broad range of decision-making needs. Legislation such as the Chief Financial Officers or CFO Act and the Government Performance and Results Act or GPRA make cost management necessary throughout the federal government, which of course includes the Department of Defense.

Last July the Under Secretary of Defense for Acquisition and Technology (USD (A&T)) directed the military services to aggressively pursue activity-based costing or ABC to improve cost management. His memorandum of July 9, 1999, was the result of several months' work with a committee called the joint services Total Ownership Cost Accounting System Steering Group.

The group's primary goal was to inform the Defense Systems Affordability Council or DSAC on the feasibility of ABC to support weapon system cost management. An equally important goal was to recommend a solution to the executive-level National Performance Review's (NPR) goal #10, that the Military will define requirements and establish an implementation plan for a cost accounting system that provides routine visibility into weapon system life-cycle costs through ABC and management. The office of the Secretary of Defense, military departments and the Defense Logistics Agency are responsible to work toward NPR goal #10 with a cost management implementation plan.

The group concluded that an existing

system, the Visibility and Management of Operating and Support Cost (VAMOSC) system (which includes the Army's Operating and Support Management Information System) was already providing routine visibility into weapon system life-cycle costs. VAMOSC should continue to provide the direct operating and support cost, and ABC should be used as a tool to support better understanding of indirect cost. The group also agreed that ABC is a much broader cost management tool, useful for much more than weapon systems, and that it should be pursued as a local manager's tool for managing operations and improving performance. The USD(A&T) has given the services the flexibility to develop their own implementation plans that define process, purpose, scope and pace.

The U.S. Army Cost and Economic Analysis Center recently finished developing and staffing a strategic plan for implementing cost management and ABC when suitable for cost measurement in 11 major business areas (listed below) that support mission readiness. The plan's purpose is to institutionalize cost management in business areas throughout the Army, using ABC where appropriate to drive continuous cost and productivity improvement. The 11 business areas are: Depot Maintenance Operations; Supply Management; Test and Evaluation; Information Support; Civilian Human Resources; Institutional Training; Contracting Process; Acquisition Process; Research and Development Laboratories; Ordnance; and, Base Operations and Support / Facilities Management.

In order to support an aggressive 3-year



implementation schedule, the plan calls for central purchasing of required ABC software and sustainment, providing Army training material, establishing a formal Cost Management / ABC training course and conducting prototypes measurement activities in each of the 11 business areas.

Individual business areas will need to address both strategic and operational components of cost management. The strategic component establishes a continuous process for planning, setting performance metrics, linking operational systems to executive goals and objectives, and assessing performance. The operational component performs cost management at the local (tactical) level, using ABC or a reasonable alternative cost measurement

technique to provide operational managers and frontline employees the cost information they need to continually improve their processes. The Army will use its managerial costing steering committee to coordinate cost management and ABC efforts and to report performance results to OSD and to the quarterly Army performance review.

The Army Strategic Plan for Implementing Cost Management / ABC and related memoranda can be found on the CEAC Army Managerial Costing Web Page at

<http://www.ceac.army.mil/web/default.html>.

## Fort Carson Family Housing Privatization

by Robert W. Raynsford, PhD

The Army's first residential community initiative contract started last Sept. 30 at Fort Carson, Colo. It's the first time all base housing on any installation in DoD has gone private. The new agreement, with a business entity called Fort Carson Family Housing limited liability partnership or LLP (FCFH), calls for construction of 840 new housing units. It also conveys to FCFH 1,823 existing housing units to be revitalized and leases to it 467 acres of currently developed land and up to 310 acres of undeveloped land for new houses over the next 50 years. FCFH will own the houses and be responsible for maintaining and operating an attractive community in which soldiers will want to live. The schedule calls for completing new construction in phases during the first four years to accommodate families displaced by the revitalization, which will take five years.

The FCFH project will cost about \$200 million, much of it in private-sector loans guaranteed by the Army against contingencies such as base closing, downsizing or long-term deployment of units from the Fort Carson. In

addition to the loans, FCFH will contribute equity from its own internal capital. Cash flow receipts under the contract will come only from occupants' entitlements for basic allowance for housing, which will be allotted instead from their pay to FCFH as the landlord. The Army recently deposited about \$16 million into DoD's family housing improvement fund and used about two-thirds of that to cover loan-guarantee scoring costs. The rest will stay available for other bases planning privatization later in the year.

Family members on post can expect to attend town hall meetings for explanations of what is planned, how it affects them, and — except for the business of signing a lease and allotments to pay the rent — how little it will affect them. The rent will be adjusted every January or whenever their own basic allowance housing entitlements change. Family members will pay no utilities and no advance fees or rent deposit, and their rent will be paid in arrears at the time they receive their allowance. All in all, the Carson privatized housing project has the makings of a good deal for soldiers, for their families and for the Army.

# Professional Development Highlights

## Army Comptrollership Program Class of 1999 graduates

Members of the Army Comptrollership Program (ACP) Class of 1999 (see photo pictured on cover) graduated last August with master's degrees in Business Administration through Syracuse University's School of Management. ACP, under the direction of retired Army Col. David B. Berg, is an intensive 14-month graduate program of study for officers and professional civilians in the Army and Defense Department resource management community.

The commencement took place August 11, in Hendrick's Chapel on the university campus, with Vice Chancellor Kenneth Shaw awarding the degrees. Guest speaker was the Honorable Helen T. McCoy, Assistant Secretary of the Army (Financial Management and Comptroller).

The University's School of Management created and sponsors the McCall award and one honoring the late Larry Keenan, a former Deputy Comptroller of the Army, to focus on extended professional achievements by ACP alumni. The first award honors 1970 graduate and former Comptroller of the Army Lt. Gen. James

McCall. To recognize distinguished civilian contributors, the Keenan award commemorates Larry Keenan, a 1967 ACP graduate who worked vigorously for advanced educational opportunities for civilians while serving from 1980 to 1985 as Deputy Comptroller of the Army.

### Remarks to the ACP graduating class of 1999

by **Brenda F. Hirschi**, Chief, Other Procurement Army Division, Office of the Deputy Assistant Secretary of the Army, Budget and recipient of the 1999 Leonard F. Keenan Memorial Award

"Mrs. McCoy, Chancellor Shaw, Dean Burman, faculty, Class of 1999, and distinguished guests. I am truly honored today by this award. I never imagined that I'd one day be a Keenan award recipient. The opportunity to attend Syracuse for my graduate work was a rich reward in and of itself. I started out working for the Army as a GS-2 in 1976. Even then, I knew that education was the key to having a better quality of life for my family and myself. It took about eight years to complete my bachelor's degree, going to school part time. The Army gave me a big break by allowing me to attend Syracuse full time to go beyond that.

I remember Corey Wright, the former Director of Army Programs, remarking that knowledge is what remains after we've abandoned the books and the notes. There's one class that immediately comes to mind nine years later. Organizational Theory and Management, which was taught from three perspectives—the individual, the small group and the organization. The professor, Dr. Rod Chesser, spent nearly the entire semester on the individual. Now I understand why. As we move into the 21<sup>st</sup> century, I believe that we will be challenged more and more to embrace diversity. And by diversity I am referring to more than statistics such as age, sex and race. I'm referring to individuals as real people with all the idiosyncrasies and quirks included. Embracing diversity will require us to go one on one with the objective of understanding another person's perspective.

To the Class of '99, when you go back to work, find someone who needs some help, and become a mentor. They don't have to work for you. Over the past year I've experienced the reward of watching an individual go from marginal performance to a contributing team member. What did that require of me? I had to invest some time and patience. In a fast-paced office, that's not always easy to do. Everyone has a unique story, with unique talents and experiences. You've probably heard this before, and it's still true. Diversity brings synergy into our organizations. By embracing diversity, we can truly honor the individuals who make up our small groups and organizations.

Congratulations and good luck to the class of 1999."

Management School Dean George Burman presented the McCall award to Army retired Brig. Gen. Roger W. Searce, a 1979 program graduate. The Keenan award went to Brenda F. Hirschi, a 1990 program graduate. Current graduates also received several awards. Searce presented the Capt. Joseph C. Neuman award for top academic standing to Bradley W. Averill; Dean Burman presented the David E. Tosh award for teamwork and service to others to Capt. Gordon Pond; and Dr. Ronald Adolphi, last year's Keenan award winner, presented a research award sponsored by the American

Society of Military Comptrollers to Charles C. Ulfig III.

Seven graduates, including Averill and Ulfig, were inducted into Beta Gamma Sigma, a national scholastic honorary society for MBA students. Other new society members were Susan Stanford, David Arvin, Maj. Deborah Richardson and Capt. Alec Blakeley and Capt. Lance Christen. The induction recognizes good moral character as well as high scholarship and is among the highest honors an MBA graduate can receive.

Congratulations!

## Professional Resource Management Course Classes 1999-III and 2000-I graduate

headquarters and the Defense Finance and Accounting Service graduated as Class 00-I.

Students completed four weeks of graduate instruction in the process and the environment of resource management. They also worked group exercises to improve communication and decision-making skills. Congratulations to all on finishing this challenging instruction.

### Class 99-III graduates

<u>Name</u>	<u>Command</u>	<u>Rank/Grade</u>
Elizabeth P. Bacon	TRADOC	GS-9
David B. Bellows	FORSCOM	Lt. Col.
Peter A. Bianchi	USARC	GS-13
William S. Carson	FORSCOM	Maj.
Aekyong Choe	EUSA	GS-12
Terry E. Connelly	USARPAC	Maj.
Ursula H. Griffin	USAREUR	C-8
Bennett W. Hall, Jr.	HQDA, AAA	GS-13
Sharon Harris	HQDA	GS-12
Robert G. Johnson	USARSO	Maj.
Yong H. Kyle	EUSA	GS-11
Jason B. Lenavitt	HQDA	GS-12
Sandres J. Mann	EUSA	GS-13
Samuel J. Meadows	AMC	GS-12
Terry P. Michaels	INSCOM	Maj.
Michael P. Naughton	INSCOM	Capt.
Donald R. Odom	TRADOC	GS-11
Jing-Ing Oura	AMC	GS-12
Thurman M. Pittman, Jr.	FORSCOM	Lt. Col.
Michael W. Schafer	MTMC	GS-12
Gamal Shokry	USAREUR	C-8
Karen M. Stuart	ODCSLOG	GS-13
Paula R. Whatley	AMC	GS-12
Edward L. Woody	MEDCOM	Maj.
Song-Cha Yun	EUSA	GS-11

### Class 2000-I graduates

<u>Name</u>	<u>Command</u>	<u>Rank/Grade</u>
David Balat	EUSA Korea	GS-11
Samuel Barnes	US AMC	GS-13
Gwynne Burke	USMEPCOM	Maj.
Loren Darmofal	USARPAC	Capt.
Jeffrey Gano	EUSA Korea	GS-12
Joanne Gibbs	USACE	GS-11
Carolyn Henderson	USACIDC	GS-12
Nellie Herbin-Whitfield	TRADOC(Monroe)	GS-11
David Jacobini	OASA(FM&C)	GS-13
Ronald Jones	OASA(FM&C)	GS-13
Manfred Kedrowsky	USAREUR/7ATC	C-7A
Edward Martin	HQDA	Maj.
Lissa Maxwell	USACE	GS-11
Daniel Norwalk	FORSCOM(Drum)	GS-12
Beverly Pedley	FORSCOM(Hood)	GS-11
Aaron Polley	USACE	GS-13
Kenneth Regis	USARC	GS-12
Bryan Stewart	USAE Shape	Maj.
Robert Stofko	USASAC	GS-13
Craig Stremel	FORSCOM(Riley)	GS-11
Michael Teribury	ODCSPER	Lt. Col.

## Army Management Staff College Class 99-2 graduates

In August, the Army Management Staff College's Sustaining Base Leadership and Management Program graduated Class 99-2. The Comptroller Civilian Career Program had 17 students, from seven commands or agencies and the Headquarters. During the intense course, students worked on creative and

unconventional solutions to familiar problems.

They focused on "big-picture" issues like why we have an Army; how we design it; how we staff, equip, sustain, support, and station the Army; and issues in leadership, management, decision-making and stewardship that Army civilian leaders have to deal with.

Congratulations to all graduates for thinking way outside the box!

### Class 99-2

Earl Brown, Jr  
Anna R. Butler  
Patricia D. Campbell  
Shirley M. Conway  
Erica E. Ellis  
Gregory D. Hendrix  
Cynthia A. Homan  
Ok-Kyong Hyon

### Command

HQDA  
HQDA  
INSCOM  
HQDA  
USACE  
EUSA  
ORSCOM  
USACE

Janice A. Johnson  
Miriam I. Robertson  
Judy E. Ross  
Bettina M. Sheppard  
Roy E. Smith  
Joseph S. Toth  
Lawrence W. Wickens  
Hai-Jui Wu  
Thomas J. Wybierala

FORSCOM  
FORSCOM  
HQDA  
TRADOC  
AMC  
HQDA/AAA  
HQDA/AAA  
HQDA/AAA  
HQDA/AAA

## Professional Military Comptroller School classes of 1999 graduate

Fifteen military and 25 civilian Army students were among the graduates of the last three classes of the Professional Military Comptroller School at Maxwell AFB in Montgomery, Ala. Class of 99-C graduated last May, Class 99-D in July, and Class 99-E in September.

Students from the Army, Air Force, Navy, Marine Corps, DFAS and other DoD organizations completed six weeks of graduate instruction in contemporary resource management issues and problems facing financial managers throughout the Department of Defense.

### Class 99-C

Lt. Col. David B. Bellows  
Paulette E. Briestensky  
Arsene J. Buchheit  
Maj. Paul A. Chamberlain  
Maurice W. Chau  
Carol E. Cook  
Robert E. Derrane  
Vernon E. George  
Maj. Richard F. Haskins  
Lynette Jarvis  
Maj. Louise P. Lewis  
Maj. Margie J. McNeil  
Lt. Col. Luis A. Morales  
Maj. Gordon D. Weed  
Lewis S. Weingarten

### Command

FORSCOM  
FORSCOM  
USAREUR  
USARSO  
AMC  
AMC  
USACE  
USACE  
USAREUR  
EUSA  
SMDC  
USARC  
DRMI, NPS  
HQDA  
FORSCOM

Lt. Col. Scott Mahone  
Maj. James B. Montgomery  
Maj. William D. Price  
John G. Raisigel  
Dennis E. Reiss  
Martha A. Robinson  
Jose E. Roman  
Lt. Col. Robert T. Schultheis  
Ida V. Shelley  
William D. Winter

CENTCOM  
MEDCOM  
HQDA  
USAREUR  
USMA  
INSCOM  
USMA  
TRADOC  
FORSCOM  
FORSCOM

### Class 99-E

Hien T. Edgar  
Maj. Pablo Feliciano  
William J. Guillaume  
Maj. Robert G. Johnson  
Arland J. Luster  
Maj. Edward J. Martin  
Samuel J. Meadows  
Arnatta R. Poole

### Command

USAREUR  
OCAR  
HQDA  
USAREUR  
USACE  
HQDA  
AMC  
AMC

### Class 99-D

Joanne Bryant  
Deborah K. Carr  
Sandy T. Coleman  
Maj. Joseph E. Ferris  
Vera G. Fitzgerald  
Ok Chin Kim  
Fred R. Lowenberg

### Command

HQDA  
AMC  
AMC  
USARCEN  
HQDA  
USACE  
USAAA

# FY 2000 Army Finance School Schedule

The Financial Management Division, Financial Management Operations Department, of the U.S. Army Finance School is a world class organization committed to providing quality training to America's Defense organizations in peace, war, and other operations. Our goal is to support resource management and accounting operations with training that leverages technology to enhance the expertise and capabilities of financial management organizations now and in the future.

We are a diversified department with highly trained instructors from both the combat arms and combat service support branches ready to bring the expertise to your doorstep! We offer several courses for those seeking training in resource management and accounting. Quota and eligibility information, as well as registration advice and assistance on these courses, is available from readers' local training representatives.

The school has reported continued full bookings and some overbookings for its classes. Students must make reservations for class attendance through the Army Training Requirements and Reservation System (ATRRS). Students who arrive expecting to attend training who are not registered through ATRRS may not be allowed to enroll.

Students who do not meet minimum qualifications must submit waiver requests to the Commandant, U.S. Army Finance School, Fin Mgt Opns Dept, 10000 Hampton Parkway, Fort Jackson, SC 29207-7025, before attempting ATRRS registration.

## **Planning, Programming, Budgeting and Execution Course (PPBESC) - 1 week, 4 days**

Provides students knowledge of the fundamentals of resource management. Serves as the entry level course for most officers in Functional Area 45 (Comptroller). Open to Active or Reserve Component officers and NCOs (E6 and above) as well as DoD Civilians (GS-7 through GS-13). Capt. Leonard, DSN 734-8113, e-mail leonardk@jackson.army.mil

<b><u>Class</u></b>	<b><u>Class Location</u></b>	<b><u>Dates</u></b>
701	DFAS-IN	12 - 22 Oct 99
1	Ft Jackson, SC	26 Oct-5 Nov 99
712	Ft Shafter, HI	9-19 Nov 99
702	CECOM, NJ	30 Nov-10 Dec 99
703	Ft Sam Houston	4 - 14 Jan 00
2	Ft Jackson, SC	18 - 28 Jan 00
704	FORSCOM, GA	1 - 11 Feb 00
705	Redstone Arsenal	22 Feb-3 Mar 00
3	Ft Jackson, SC	7 - 17 Mar 00
706	DFAS-IN	21 - 31 Mar 00
4	Ft Jackson, SC	4 - 14 Apr 00
707	FORSCOM, GA	18 - 28 Apr 00
5	Ft Jackson, SC	2 - 12 May 00
708	CECOM, NJ	16 -26 May 00
6	Ft Jackson, SC	6 - 16 Jun 00
7	Ft Jackson, SC	20 - 30 Jun 00
709	FORSCOM, GA	11 - 21 Jul 00
8	Ft Jackson, SC	25 Jul-4 Aug 00
710	Ft Eustis, VA	8 - 18 Aug 00
9	Ft Jackson, SC	22 Aug-1 Sep 00
711	To Be Determined	12 - 22 Sep 00

## **Resource Management Budget Course (RMBC) - 2 weeks**

Provides students knowledge of budgeting procedures used in the Department of the Army. Open to those who have successfully completed PPBESC. Capt. Unger, DSN 734-8717, e-mail: ungerr@jackson.army.mil

<b><u>Class</u></b>	<b><u>Class Location</u></b>	<b><u>Dates</u></b>
701	DFAS-IN	25 Oct-5 Nov 99
702	Ft Bragg, NC	29 Nov-5 Dec 99
710	Ft Shafter, HI	7 - 17 Dec 99
702	Ft Sam Houston	18 - 28 Jan 00
1	Ft Jackson, SC	31 Jan-11 Feb 00
709	Germany	14 - 25 Feb 00
703	FORSCOM, GA	6 - 17 Mar 00
2	Ft Jackson, SC	20 - 31 Mar 00
704	DFAS-IN	3 - 14 Apr 00
3	Ft Jackson, SC	17 - 28 Apr 00
705	Redstone Arsenal	1 - 12 May 00
4	Ft Jackson, SC	15 - 26 May 00
706	Ft Shafter, HI	30 May - 9Jun 00
5	Ft Jackson, SC	19 - 30 Jun 00
707	FORSCOM, GA	24 Jul-4 Aug 00
6	Ft Jackson, SC	7 - 18 Aug 00



**Accounts Payable Administration Course (APAC) - 1 week, 3 days**

Provides skills and knowledge needed to perform as a voucher examiner in an accounts payable branch in an accounting or finance office. Open to DoD military and civilian personnel. Sgt. 1<sup>st</sup> Class Davis, DSN 734-8262, e-mail: davisj1@jackson.army.mil

<u>Class</u>	<u>Class Location</u>	<u>Dates</u>
701	DFAS-IN	6 - 15 Dec 99
1	Ft Jackson, SC	22 Feb-2 Mar 00
702	Germany	15 - 24 May 00
703	DFAS-IN	21 - 30 Aug 00

**Military Accounting Course (MAC) - 3 weeks, 2 days**

Provides general knowledge of Army Financial Management Accounting Systems and a working knowledge of the principles, rules, procedures, and reporting of the Operation and Maintenance, Army appropriation, the Family Housing account, and the AWCF. Open to Active and Reserve Component officers and enlisted soldiers (E4 and above) and DoD civilians. Capt. Sullivan, DSN 734-8687, email:sullivang@jackson.army.mil

<u>Class</u>	<u>Class Location</u>	<u>Dates</u>
701	DFAS-IN	1 - 24 Nov 99
1	Ft Jackson, SC	18 Jan-9 Feb 00
702	Germany	13 Mar-4 Apr 00
703	DFAS-IN	17 Apr-9 May 00
2	Ft Jackson, SC	30 May-21 Jun 00
704	Ft Sam Houston	24 Jul-15 Aug 00
705	DFAS-IN	5 - 27 Sep 00

**Advanced Management Accounting and Analysis Course (AMAAC) - 2 weeks**

Provides comprehensive knowledge of the Army accountant's role in the management process at the installation level and a description of the operational analysis used to afford commanders timely, accurate and high-quality accounting information. Open to Active or Reserve Component officers and NCOs (E6 and above) as well as DoD civilians (GS-7 and above). Maj. Meisler, DSN 734-8721, e-mail: meislerd@jackson.army.mil

<u>Class</u>	<u>Class Location</u>	<u>Dates</u>
701	DFAS-IN	18 - 28 Jan 00
702	DFAS-IN	28 Feb-10 Mar 00
1	Ft Jackson, SC	10 - 21 Jul 00
703	Germany	21 Aug-1 Sep 00

## Updated CP 11 referral database now in use

On Oct. 1, 1998 Easy ACCES became available for CP 11 careerists to register online at <https://cpol.army.mil/ezacces>. Due to excessive non-responses to notification of referral letters and for other reasons, the CP 11 Functional Chief Representative, or FCR requested a "clean-up" of career program registration data.

Careerists were advised in February, to renew their registration by June 1, 1999, or risk inactivation of their records. The Comptroller Proponency Office mailed nearly six thousand letters to current registrants in February and March. Over two-thirds of the respondents updated their records online. Records of the rest have been inactivated, meaning they are still available online and may be updated as careerists desire.

Net result of the clean-up was to cut the active CP 11 ACCES referral database by nearly one-third and to leave available for referral only those individuals truly interested in promotion opportunities. The streamlined, downsized database allows the Career Management Operations Branch (which issues referral lists for all career programs under ACCES) to issue more precise and current lists to managers and selecting officials. Inactive CP 11 registrants are welcome at any time to update their registrations.

For assistance, if needed, contact Terry Quander at DSN 221-8274, (703) 325-8274, or email questions to [quandert@asamra.hoffman.army.mil](mailto:quandert@asamra.hoffman.army.mil).

# *Resource Management*

## Guidelines for Authors

### **Audience**

Primarily professional resource managers within the Department of the Army.

Articles target RM careerists at all levels.

Readers include generalists and specialists (from battalion commanders to budget analysts, as well as military and civilian staff working with industry).

### **Content**

All aspects of resource management that influence the way the Army accomplishes its mission and for which resource managers and comptrollers have direct responsibility.

Articles should stimulate thinking about matters of importance to managers and encourage participation in a forum for subjecting Army doctrine to continuous critical analysis, leading to better understanding and improvement.

New ideas and techniques are of particular interest.

RM covers a variety of topics, including fiscal policies relating to management of manpower, facilities, information, time and materiel. Any currently significant subject related to resource management is appropriate.

Historical articles must draw a parallel or illustrate a lesson for current and future use.

If you intend your article to coincide with an anniversary or event, it must be submitted no less than four months in advance. We attempt to work 90 days in advance of publication - if you have an article for the 1st quarter (spring) issue, we should have it before January.

Articles of general interest and features such as book reviews are not normally published.

### **Style**

We prefer concise, direct language; in other words, write clearly and precisely.

Address the specific rather than the general. Use the active voice; avoid passive verbs and construction.

In accordance to DoD and Army guidance and regulations, RM style is drawn from the pages of the Associated Press Stylebook, with some variation for local style.

Articles should have a beginning (a lead) written to catch the reader's interest and introduce the main thought of the piece. After the lead comes the body, in which the major points are dealt with logically. The article should close with a gracefully crafted conclusion.

Write with enthusiasm! Be natural. Write as you speak, not as if you were writing regulations or official correspondence.

Don't adopt a style of writing that's foreign to your normal patterns of thinking and speaking.

Readers want to see your article presented in natural, unstilted language, written with style, wit and personality -- and they will more readily read articles written in a personal tone rather than those that are overly formal, official or didactic.

Ensure that you properly attribute all references, paraphrases or quotes. Take care that quotes are not taken out of context.

Use full names (first, middle initial and last), full ranks, job titles and location for the first reference within the article. Afterward, use only the last name unless there might be a conflict with a similar name.

Generally speaking, avoid using acronyms or jargon. Write plainly and directly. Remember that many of your readers may not understand the alphabet soup you feel comfortable with and take for granted.

If you use acronyms, explain them. If necessary, add a glossary at the end of your

article to identify the acronyms and jargon you use. Likewise, if you use foreign terms, explain them.

We must edit any manuscript submitted as necessary for publication.

Some articles require a certain amount of rewriting, mostly to conform to style. Substantive changes, however, will be made only with the author's consent.

We retain the right to make final determination on appropriateness and applicability.

### **Manuscripts**

Articles of five to 10 pages of double-spaced copy are most suitable. Longer or shorter articles may be published if appropriate.

The best guidance is to treat the subject adequately, develop your thoughts to conclusion and stop.

### **Artwork**

Send any illustrations or graphics that complement your work.

High quality artwork, photos, maps, charts or graphs can increase understanding and enhance reader interest. Electronic submission of these items should be in a standard computer graphics format or in MS Powerpoint.

We can prepare finished work from suggestions or rough sketches. We can work with crisp, well-composed color or black and white photos.

If you don't have suitable artwork, but know where we can get it, let us know.

Be sure to give appropriate credit for any artwork or graphics you may use.

Be sure the artwork or photos you select are not under copyright that would prevent our using it.

### **About the Author**

We require a brief biography from each author. Include present position, previous experience (that relates to the article) and any other information that strengthens your credibility.

### **Acceptance**

We accept or reject manuscripts after careful consideration and review. We assume that all manuscripts are original, previously unpublished works not under consideration by any other publication at the time of receipt. Contributors will be informed of acceptance or rejection as soon as possible.

RM is a professional development bulletin and, as such, is not copyrighted. Individual author copyright can be protected by special arrangement.

### **Electronic submission**

We accept and encourage articles in PC-based MS Word for Windows (all versions) or ASCII text. We can use graphics in TIF, WMF, CGM, GIF, JPG or BMP format.

To send a submission electronically, use the following e-mail addresses:

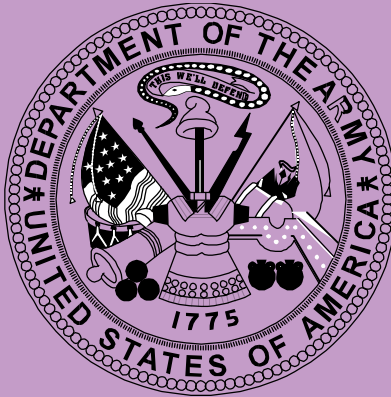
- ♦ *chuck.gordon@dfas.mil*
- ♦ *polzakl@hqda.army.mil*

### **Deadline**

Deadline for submissions is 90 days before publication. RM is published four times each year.

For more information, call the managing editor at DSN 227-2729 or commercial (703) 697-2729.

You may contact the editor at DSN 699-1138 or commercial (317) 510-1138.



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